

FORM F-65(UT-1)  
(10-14-2004)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

Garfield County  
PO Box 77  
Panguitch, Utah 84759

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	398,986
Library	
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	230,404
Tort liability	
Other	
<b>TOTAL PROPERTY TAXES</b>	<b>T01 629,390</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	513,180
Local sales tax	
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	704,233
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T09</b>
Special base sales taxes	
Transient room tax	
Tourism - Transient room tax	499,115
Tourism - Restaurant tax	129,583
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19</b>
Licenses and permits	T99 78,168
Fee in lieu	T01 40,359

### **B. FEDERAL AID**

Federal payments in lieu  
of taxes

B30 428,693

All other Federal grants

B89 288,167

### **C. STATE AID**

1. Road fund allotments

C46 1,412,880

2. Public welfare  
(including  
Medicaid)

C79

3. Other State  
grants

C89

685,101

4. **TOTAL (Sum of lines  
C2 and C3 ONLY)**

685,101

### **D. FROM OTHER LOCAL GOVERNMENTS**

All purposes

D89

### **E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges

A36 5,335,884

Other fees and charges

A89 2,456,168

Special assessments

U01

Sale of real property

U11

Interest earnings

U20

93,254

Rents and royalties

U40

Fines and forfeitures

U99

216,957

Miscellaneous other revenue

U99

561,784

**TOTAL REVENUE (Sum of items A-E above)**

\$ 14,072,916

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

**F. DIRECT**

	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 61,964	E29 58,481	F29	G29
Judicial and legal	E25 183,063	E25 167,951	F25	G25
Financial administration*	E23 255,505	E23 278,211	F23	G23
Planning and zoning	E29	E29 1,774	F29	G29
Police protection (sheriff)	E62 276,342	E62 378,617	F62	G62
Fire protection	E24	E24 59,458	F24	G24
Corrections	E05 559,204	E05 1,080,681	F05	G05
Health	E32 41,229	E32 248,306	F32	G32
Welfare (including nursing homes)	E79 10,563	E79 2,610	F79	G79
County hospital	E36 3,313,435	E36 2,895,717	F36	G36
Streets and roads	E44 418,409	E44 733,338	F44	G44
General public buildings	E31 30,969	E31 384,671	F31 181,244	G31
Parks and recreation	E61	E61 37,573	F61	G61
Libraries	E52	E52 43,049	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 75,906	E89 565,812	F89	G89
Interest on debt		I89		
All other expenditures – Specify <input checked="" type="checkbox"/>	E89	E89 1,087,131	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 5,226,589	\$ 8,023,380	\$ 181,244	\$

**G. INTER-  
GOVERNMENTAL  
EXPENDITURES**

	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
Paid to state	L24 \$	L94	L32	L79	L52	L89
Paid to other local governments	M24	M94	M32	M79	M52	M89

\*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 4,530,000	29X	39X 201,000	44X	41X 4,329,000
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <input checked="" type="checkbox"/>	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Lease purchase agreements	99,616		G89 67,661		31,955
Accrued leave liability (sick leave and vacation)					

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

Amount (Omit cents)

Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**

Amount (Omit cents)

Restricted fund balance	60 \$ 2,054,844
Available for appropriation	70 \$ 3,813,904
Total governmental funds balance	80 \$ 5,868,748

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**  
(Report all investments at book value.)DEBT SERVICE FUNDS  
Reserves held for redemption of long term debtCAPITAL PROJECTS/  
ENTERPRISE FUNDS  
Unexpended proceeds from bond salesOTHER FUNDS  
All other funds except employee retirement funds

Cash and investments	W01	W31	W61 6,198,106
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**M. DATA SUPPLIED BY**Include this form with audit report/  
financial statement submitted to:

STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

If you have any questions about the  
form, call or write:

KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
kgodfrey@utah.gov

Signature of official

*Camille A. Moore*  
Name of official (Please print)

Telephone

Area code	Number	Extension
435	676-1120	

Title

Clerk/Auditor

Date

7-20-05